IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.112 of 1992
Date of decision: 16.11.2006

M/s Ideal Trading Co., Amritsar.

---Applicant

Vs.

The Commissioner of Income Tax, Amritsar.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL

HON'BLE MR JUSTICE RAJESH BINDAL

Present: None for the petitioner.
Dr. N.L. Sharda, Advocate for the revenue.

ORDER:

At the instance of the assessee, following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar arising out of its order dated 26.09.1990 in I.T.A. No.631(ASR)/ 1987 in respect of assessment year 1985-86:-

> "Whether on the facts and in the circumstances of the case, the Tribunal has been in error in holding that the Celery Seeds is an agricultural primary commodity not being the produce on plantation and, therefore, the assessee was not entitled to relief under section 80 HHC of the Act on its export?"

When the reference was called out for hearing, none appeared for the assessee.

In view of above, we do not consider it appropriate to take a decision on merits. The reference is returned unanswered.

(ADARSH KUMAR GOEL)
JUDGE

November 16, 2006
ashwani

(RAJESH BINDAL)
JUDGE